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AUTHOR	McCleary, Bill
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ABSTRACT

The future of accounting education has already arrived at the Department of Accountancy at the University of Illinois-Champaign, United States' top accounting school. "Project Discovery" is a 5-year-old program that incorporates many current trends in educational innovation, such as writing across the curriculum, collaborative learning, active learning, and learning concepts along with skills. The basic change is to use the case approach, giving students real examples of accounting problems to solve and then asking them to discuss and defend their solutions, often in teams or groups. Key to the success of Project Discovery has been Rama Ramamurthy, a composition and accounting specialist who works with professors and teaching assistants (TAs) in the development, integration, and grading of writing assignments. Ramamurthy meets with each instructor to discuss assignments and to help them avoid any pitfalls; she controls how many hours TAs work and how much graded writing can be assigned. She also trains the TAs. A major factor leading to more writing in the accounting program was a revision of the curriculum so that it centered on concepts rather than on accounting functions. Major courses are taught in decision making for accountancy, accounting measurement and disclosure, and accounting institutions and regulation. Project Discovery has worked where other curriculum revisions have not because it is based on sound principles. Further, it was well developed before it was introduced; faculty were given assistance in developing writing assignments; and TAs were well trained. (TB)

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NEWSLETTER FOR WRITING TEACHERS

Changes in accounting education include increased use of writing tasks

New program at the nation's top accountancy department shows what results from a change to active learning and a conceptual curriculum, both of which require students to write a great deal alone and in teams

Bill McCleary

If you want to see the future of accounting education, the future has already arrived in the Department of Accountancy at the University of Illinois-Champaign, the country's top accounting department. It can be seen in Project Discovery, a five-year-old program that incorporates many current trends in educational innovation—writing across the curriculum, collaborative learning, active learning, learning of concepts along with skills, and other changes.

As in the education departments discussed in the January issue of *Composition Chronicle*, the changes involve replacing lectures with activities in learning-by-doing, and thus adding life and interest to what could otherwise be a dry curriculum. Unlike education, however, these changes are not occurring in just a few random classes, in an effort to make courses more interesting; rather, similar changes are happening throughout the country in accounting programs everywhere and in response to the needs of the market. The University of Illinois-Champaign may be the easiest for outsiders to learn about because of the department's huge web site, but as articles included on the web site make clear, changes are wide spread.

As in education courses, the basic change in instruction is to use the case approach, giving students real examples of accounting problems and asking students to solve them and then discuss and defend their solutions. Unlike education, however, students often analyze their cases as teams, not individuals, and the whole team becomes responsible for whatever solution is devised. These changes in instructional techniques are accompanied by a new emphasis in the accounting curriculum on concepts instead of basic accounting skills—principles instead of spreadsheets. The new skills emphasized in the program also include problem-solving, teamwork, leader-

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ship, and, of most interest to writing teachers, communication skills, particularly the skills involved in writing about cases.

A writing specialist for accounting

Key to the success of Project Discovery's emphasis on writing has been the project's "communications specialist," Rama Ramamurthy, and her team of teaching assistants. Ramamurthy helps professors with the design of their writing assignments, and then she and the TAs do most of the grading of the resulting papers. At present, she has seven TAs, all of them classed as nonclassroom assistants, though they do visit classes on occasion.

Ramamurthy said that she has degrees in both English and business. For the latter, she has an MBA and a master's in accounting and is also a CPA. She had been teaching business writing as a TA while in school and was asked by the chair of the accounting department "what it would take" to keep her in academe. She said that her background in accounting has given her credibility with both the faculty and the students. At first, students objected to being graded on "English skills" and wondered how a writing specialist could know enough about accounting to grade their papers intelligently, but these complaints didn't last.

Ramamurthy has been with Project Discovery since its inception in 1992. She said that her role evolved as the project evolved. Initially, she was involved only with the teaching and evaluation of written communication skills; fairly soon she algo became involved in teaching and evaluating oral presentations since the writen and oral complement each other.

The design of each course and its writing assignments begins with the professors teaching the course. The professors who teach the same course agree on a common syllabus and common standards for grading. Ramamurthy then meets with each instructor individually in the summer to discuss the assignments and to help the instructor avoid any pitfalls. She also controls how many hours of work by TA are assigned to each course and thus indirectly influences how much graded writing can be assigned. Finally, after each writing assignment has been graded, she gives the instructor an overall report on how well students performed; instructors then share this report with their students.

Her other job is to train the TAs. She meets with them weekly for sessions on how to grade the papers and how to assist students with their writing. She said that she emphasizes that students have already taken at least two composition courses and are not supposed to have weaknesses in their basic skills. TAs, therefore, are not to be spelling and grammar checkers. (She added that some students, of course, do turn out to be weak in the basics and must be given extra help, possibly through the university's writing center.) Students meet with TAs to seek help with higher order writing skills (such as clarity and coherence) that are closely related to content. Therefore, she insists on hiring TAs who have excellent written communication skills and a background in business and/or accounting.

In the past, she hired TAs from law and business programs as well as from accountacny. Recent changes in the university budgeting structure, however, have made it increasing difficult to hire TAs from outside the deparment. TAs receive tuition waivers and a stipend of $12.00 an hour. They are expected to work one-fourth of a full-time job, i.e., ten hours per week.

Finally, Ramamurthy's job also involves visiting classes to discuss writing and oral skills with students. In particular she visits a one-credit course called a "professional workshop" in which students discuss and practice a wide variety of basic skills and subjects such as stress management, time management, cultural diversity, and ethics that are not strictly speaking a part of accounting. Students may take this workshop for three semesters.

When members of the communications team grade papers, they give separate grades for content and writing skills. In fact, for longer papers these two aspects are graded by different people. While the majority of the overall grade for a paper comes from the content, the trick, said Ramamurthy, is to make the writing skills portion of the grade large enough to force students take it seriously. At first, students complained about the emphasis on writing skills, she said, but now they tend to see good writing skills as a selling point in the job market.

Courses based on concepts

A major factor leading to more writing was revising the accounting curriculum around concepts rather than accounting functions. The reason for the change, according to an article in *The Chronicle of Higher Education*, is that "the standard curriculum, with its emphasis on rules and single answer solutions, is as outmoded as the 19th-century adding machine." The article adds, "Accountants do more than audit companies. Today, they act as business consultants and conduct non-financial audits, such as verifying the graduation rate of a college."

The titles of the five main courses of the University of Illinois curriculum reflect the change. They are:

- Decision Making for Accountancy
- Accounting Measurement & Disclosure
- Accounting Institutions & Regulation
- According Control Systems
- Attestation

The writing assignments that come out of such courses range from traditional papers to more and more elaborate cases. To see how that works, let us take the example of the second course from the list above. Here is a more complete description of it:

- **Accounting Measurement & Disclosure:** Development and disclosure of organization performance measures, both financial and non-financial, for use by individuals both internal and external to the organization. Topics include measurement and disclosure objectives and methods, and the role of measurement and disclosure in design, performance and monitoring of the nexus of contracts from which organizations are formed.

One instructor's section of this course calls for five writing assignments:

1. A one-page summary of the first day's lecture.

2. A two-page paper identifying, explaining, and evaluating two measures of safety in the airline industry. One measure should be a popular one that may not be very good. The other should be a better, though less common, measure.

3. A five-page paper evaluating five decisions made by a company's controller. For example, the controller decides that

certain material in inventory that is now obsolete should be carried on the books at its original purchase price of $120,000.

4. A group project addressing the accounting issues of Rhythms Music Club. Teams of students are to develop tables showing cost per unit for manufacturing the CDs and cassettes produced by the company and a report on several problems outlined by the CEO of the company.

5. Another group project also about Rhythms Music Club. In this case, students are to develop new goals for the company, along with ways to measure whether the goals are being achieved. Each team is to write a report on its recommendations.

(If you want to look up these assignments on the web, the instructor's name is Ananda R. Ganguly. The actual assignments are considerably longer and more detailed than the summaries given above. For the shorter assignments, the instructor also provides sample papers.)

Success of Project Discovery

As with other college and secondary school courses that have been reorganized around concepts instead of facts or skills, the ultimate question is whether the new approaches are successful. Do students actually learn what they need to know? Do students still pass national exams? (Even though the exams may be outmoded, they are still seen as key tests of whether students in conceptual curricula learn as much as students in traditional curricula.) Do students get jobs?

To answer these questions, the professors in charge of Project Discovery conducted several kinds of research and obtained the following comparisons, which can be found on pp. 13-14 of "Project Discovery Implementation Documentation" (located on the Accountacny Department's web site):

- The ethnic composition of students in Project Discovery was the same as for the traditional curriculum.
- In their attitudes and beliefs, students in Project Discovery (compared to those in the traditional curriculum) believe that their professors provided better advice and were better teachers, that their accounting classes provided better improvement of communication and other non-accounting skills, that they were happier with their education, and that they did indeed encounter more nontraditional instruction, as promised.
- In solving a case involving a "structured problem," Project Discovery students "are better at identifying accounting information resources and ethical issues." They were also better at "problem structuring and writing skills." And their "technical accounting skills" were equal to those of other students.
- On an essay question, "Why is accounting important to a business?" Project Discovery students showed more cognitive complexity than other students.
- On the CPA exam in May, 1995, 47% of the Project Discovery students passed all sections, compared to 39% of students in the traditional program. (Historically, 40.1% of University of Illinois first-time exam takers pass all parts of the test.) The average score of Project Discovery students was 74.8%; it was 71.6% for the other students.
- Preliminary data indicate that Project Discovery students were very successful in the job market. Also, some managed to obtain jobs in nontraditional areas for accountants such as investment banking.

As a result of such data, the entire University of Illinois undergraduate accountancy program will switch to Project Discovery methods next fall.

Why Project Discovery works

Why has Project Discovery succeeded where so many other educational innovations have not? Probably we can begin with the conclusion that techniques like collaborative learning, active learning, and the case approach actually work when done well—unlike some former innovations such as back-to-basics and teaching machines, which had little chance of working under the best of circumstances. Beyond that, however, one can discern several other possible factors:

- **Time.** The department took five years to develop the program. It began on a small scale, with students who volunteered to participate, and went through much experimentation and perfecting before being adopted for the whole department. Compare that to the typical situation with a public school system, where a state legislature or state department of education establishes a new rule that within a short amount of time such as two years, every school system in the state will have adopted a certain new procedure or curriculum—no experimentation, little faculty development, just do it.
- **Faculty development and assistance.** Teachers must learn how to devise good writing assignments, and they need someone to teach them how. They also need advice on how to improve the assignments they do devise. There is nothing worse than having to grade a whole class set of bad papers resulting from a bad assignment. A few experiences like that could kill any educational innovation. Having an experienced writing teacher like Ramamurthy to help instructors adapt to the new curriculum has no doubt avoided a lot of frustration.
- **Assistance with time-consuming work.** We writing teachers may scoff at these accounting professors who don't grade their own papers. However, it's unrealistic to expect people to change the way they do their job if the change means adding many hours to their work week. If a change means a permanent increase in the work load, assistance must be provided or the teachers will burn out and the change will not last. Besides, the average class size for junior- and senior-level accounting classes at the University of Illinois is 52 students.
- **Training and supervision for the TAs.** Those who must grade the compositions and, soon, the oral presentations, must learn how to do it. Anyone can mark the spelling, but accurate evaluation of the contents of a paper takes a lot of skill. Grading mainly on surface errors—the typical procedure for a new writing teacher—would have sent the wrong message to students about what was really important in accounting education.
- **Proof that it works.** The directors of the program were careful to collect evidence about the results of the program. Thus, they have plenty of convincing proof that students will be at least as successful—and probably more successful—than students in traditional accounting programs. This also applies to technical

skills, even though Project Discovery students spent less time on such skills than did other students. Consider what it struggle it was to establish writing-across-the-curriculum programs before there was adequate proof that WAC could do what we said it would for students.

• **Backing from those with clout.** The director of Project Discovery is a person with prestige and clout: Ira Solomon, KPMG Peat Marwick Distinguished Professor of Accountancy. Also, many influential accounting firms expressed their support for a new curriculum. Would that writing teachers could line up that kind of clout. Besides writing teachers themselves, who has expressed any support for the process approach to teaching writing?

Finding out more about Project Discovery

The Department of Accountancy at the University of Illinois has a very large web site on the Internet, and Project Discovery takes up a major portion of the site. (In addition to its own communications specialist, Project Discovery has a webmaster.) The URL for Project Discovery is: http://www.cba.uiuc.edu/accy/projdisc/pdintro.html. If you have trouble gaining access through that URL, shorten it to end after "accy"; you can then locate Project Discover on the department's main menu.

The site includes reprints of several newspaper and magazine articles on the new accounting programs, including the one cited above. The full documentation for the cited article is as follows: Mary Crystal Cage, "Role-Playing Replaces Spreadsheets in College Accounting Courses," *The Chronicle of Higher Education*, Jan. 31, 1997, p. A10.